



North Carolina Department of Revenue

Roy Cooper
Governor

March 30, 2021

Ronald G. Penny
Secretary

Annual Information Reporting Requirements for North Carolina Occupational Licensing Boards

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2020 is due **July 1, 2021**. This requirement is for occupational licensing boards to provide the North Carolina Department of Revenue (NCDOR) with information related to their licensees. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify licensee compliance with the Revenue Laws of North Carolina.

G.S. 93B-1 defines an occupational licensing board as "any board, committee, commission, or other agency in North Carolina which is established for the primary purpose of regulating the entry of persons into, and/or the conduct of persons within, a particular profession or occupation, and which is authorized to issue licenses; "occupational licensing board" does not include State agencies, staffed by full-time State employees, which as a part of their regular functions may issue licenses."

Penalty Information

Data not received by July 1, 2021 or data submitted in the incorrect format may be subject to applicable penalties per NC G.S. 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

Files required to be submitted

1. OL_Submitter_2020_Template-All Boards
2. License_Board_2020_Template- All Boards

Templates of all files can be found on the NCDOR website.

Files can be submitted via FTP after 5/1/2021 or Email: InfoReporting@ncdor.gov

Visit our website for the following information

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Template
- Email and File Transfer Protocol (FTP) Instructions for Submission
- Submission via the FTP Portal will be available no earlier than May 1, 2021

Contact InfoReporting@ncdor.gov with any questions. Please include a contact name and phone number.

Website: www.ncdor.gov
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